

Message Text

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FM SECSTATE WASHDC

TO AMEMBASSY WARSAW

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E.O. 11652: N/A

TAGS: EFIN

SUBJ: U.S.-POLISH TAX CONVENTION

REF: WARSAW 4873, STATE 179287

IN A FURTHER REVIEW OF THE POLISH AND U.S. TEXTS OF THE PROPOSED INCOME TAX CONVENTION AS PART OF THE PREPARATIONS FOR SIGNATURE STATE DEPARTMENT'S LANGUAGE SERVICES HAS DISCOVERED A FEW REMAINING DISCREPANCIES IN THE TEXTS. PLEASE CONVEY TO MR. BONIUK FOR MR. CHYLINSKI.

1. IN ARTICLE 6, PARAGRAPH (3) PART OF THE INTRODUCTORY PHRASE IS MISSING. THAT PARAGRAPH SHOULD BEGIN: "NOTWITHSTANDING PARAGRAPHS (1) AND (2), A PERMANENT ESTABLISHMENT SHALL NOT INCLUDE A FIXED PLACE OF BUSINESS USED ONLY FOR ONE OR MORE OF THE FOLLOWING:"

2. IN ARTICLE 11, PARAGRAPH (1) THE WORD "ALSO" SHOULD BE DELETED.

3. IN ARTICLE 12, PARAGRAPH (3), FINAL SENTENCE, "MAY UNCLASSIFIED

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REMAIN" SHOULD READ "SHALL REMAIN".

4. IN ARTICLE 18, PARAGRAPH (4) THE CROSS REFERENCE SHOULD BE TO ARTICLE 17, NOT ARTICLE 16. THIS APPEARS TWICE IN THE SAME PARAGRAPH.

5. IN ARTICLE 19, DIVIDE THE ENGLISH TEXT INTO TWO PARAGRAPHS TO CONFORM TO THE POLISH TEXT. THE SECOND PARAGRAPH WILL BEGIN WITH THE PHRASE "LABOR OR PERSONAL SERVICES..." THE TWO PARAGRAPHS SHOULD BE NUMBERED.

6. IN ARTICLE 21, PARAGRAPH (2) SHOULD CONTAIN TWO SENTENCES, THE SECOND OF WHICH BEGINS WITH "HOWEVER, THIS PARAGRAPH" IN THE POLISH TEXT THE SECOND SENTENCE BEGINS A NEW PARAGRAPH.

7. IN ARTICLE 24 THE WORDS "OR CONSULAR OFFICIALS" SHOULD BE REINSERTED AFTER "DIPLOMATIC".

8. IN ARTICLE 26 THE TWO PARAGRAPHS SHOULD BE NUMBERED. INGERSOLL

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